

FISCAL NOTE

HB 2284 - SB 2269

March 15, 2005

SUMMARY OF BILL: Adds pre-kindergarten programs operated pursuant to Title 49, Chapter 6, Part 1 to the list of groups liable for sales tax on tangible personal property or services intended for resale.

ESTIMATED FISCAL IMPACT:

Increase State Revenues – Less than \$10,000


Increase Local Govt. Revenues – Less than \$5,000

Assumptions:

- Few groups would be liable for state and local sales taxes as a result of this bill.
- Increase in state revenue is estimated as less than \$10,000 per year.
- Increase in local government revenue is estimated as less than \$5,000 per year.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James W. White".

James W. White, Executive Director

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